

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently Amended) A refrigerating machine oil, comprising:

a mineral oil;

wherein a nitrogen content in the mineral oil is no more than ~~[[50]]~~20 ppm by mass and;

wherein a percentage of aromatic ring structure(%CA) in the mineral oil is from ~~[[5]]~~8 to ~~[[25]]~~15, and

wherein a sulfur content in the mineral oil is no more than ~~[[150]]~~75 ppm by mass.

2. (Cancelled)

3. (Previously Amended) The refrigerating machine oil according to claim 1, further comprising a phosphorothionate and a phosphorous-based additive other than said phosphorothionate.